

Memorandum

Date: April 21, 2010

To: Office of Inspections

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
Border Division

File No.: 601.9857.16472

Subject: BORDER COMMUNICATIONS CENTER'S RESPONSE TO FISCAL
CONTROLS INSPECTION

Attached is Border Communications Center's Exceptions response to the Fiscal Controls Inspection recently conducted by Departmental personnel.

The Area commander has closely reviewed the findings and recommendations contained within the final report and concurs with the evaluator's findings.

I concur with the commander's actions in this matter and am satisfied with the report's findings.


G. A. DOMINGUEZ, Chief

Attachments

cc: Border Communications Center



Safety, Service, and Security

M e m o r a n d u m

Date: April 8, 2010

To: Border Communications Center

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
Border Communications Center

File No.: 618.10583.A05939.A13706

Subject: FIRST QUARTER 2010 FISCAL AUDIT –
BORDER COMMUNICATIONS CENTER (618)

I have completed the first quarter audit of the Border Communications Center's petty cash fund, X-number log, and the postage meter account.

The petty cash fund is properly safeguarded. There is proper separation of duties between the employee responsible for the disbursement of funds, and the employee responsible for the reimbursement of the funds. I am the custodian of the fund; Public Safety Dispatch Supervisor II, #A05939, is the fund auditor; and Office Assistant Valerie Harmon, #A13706, is the alternate fund auditor. Currently, the petty cash fund has a balance of \$100 cash on-hand with no outstanding receipts.

There were 2 X-number's issued during the first quarter. X09-618-036 was issued for Blackwell Satellite Systems for the amount of \$1978.05 and the work was completed on 02/18/2010. X09-618-053 issued to TCR Services for printer and fax repairs in the amount \$233.05, work completed on 03/26/2010.

The postage meter balance is recorded at the end of each week and the mail clerk ensures that balance does not fall below the minimum amount of \$200. The key is kept in a secure location. The current postage available is \$242.81, with the last refill of \$465 made on 3/4/2010.


H. PAREDES, Lieutenant
Commander

cc: Border Division

Safety, Service, and Security

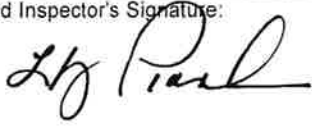

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: Bcc 1618	Division: Border	Number:
Evaluated by: L.Y. Planko		Date: 4-8-10
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION		Lead Inspector's Signature:		
<input type="checkbox"/> Division Level	<input type="checkbox"/> Command Level			
<input type="checkbox"/> Office of Inspections	<input checked="" type="checkbox"/> Voluntary Self-Inspection			
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Commander's Signature:		Date:
<input type="checkbox"/> Follow-Up Inspection				4/9/10
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
Note: A "Yes" response indicates full compliance with policy. If a "No" or "N/A" box is checked, the "Remarks" section shall be utilized for explanation.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Not used
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Not used
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer required access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Not used
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Not used
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: <i>No change fund</i>
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: <i>No change fund & Petty Cash not over \$200</i>
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: <i>Only #6 applies.</i>
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: <i>Not an Area of c</i>
16. Was a counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: <i>"</i>
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: <i>"</i>
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: